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UNITED STATES DEPARTMENT OF AGRICULTURE  
AND COOPERATING STATES

ADMINISTRATIVE PROCEDURES

FOR

FORESTATION ASSISTANCE TO STATES

UNDER AUTHORITY OF  
SECTION 401, TITLE IV, AGRICULTURAL ACT OF 1956  
P.L. 540, 84th CONGRESS  
70 STAT. 207-208  
(16 U.S.C. 568e)

"THE TITLE IV PROGRAM"



FOREST SERVICE  
DIVISION OF COOPERATIVE TREE PLANTING

JULY 1, 1957

UNITED STATES  
DEPARTMENT OF AGRICULTURE  
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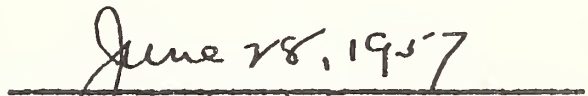
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## APPROVAL OF ADMINISTRATIVE PROCEDURES

Under authority of Section 300(d) of Title 9 of Administrative Regulations and the policies approved by the Assistant Secretary of Agriculture, dated January 10, 1957, the following instructions and procedures are hereby issued and established for the guidance of Forest Service personnel and cooperators with the Forest Service under provisions of Section 401, Title IV, Agricultural Act of 1956, P. L. 540, 84th Congress (16 U.S.C. 568e).

The policies, interpretations and instructions contained herein become effective July 1, 1957.

  
\_\_\_\_\_  
RICHARD E. McCARDLE, CHIEF  
FOREST SERVICE

  
\_\_\_\_\_  
(Date)

## ACKNOWLEDGEMENT

The first draft of these Administrative Procedures was prepared by the Forest Service, U.S.D.A., and copies were furnished to State forestry officials for review. The draft was reviewed with Assistant Regional Foresters from State and Private Forestry Divisions at St. Louis, Missouri, on March 21, 1957. The draft was then revised to include many of the suggestions and requests received from the States and the Regions. These contributions are gratefully acknowledged. The material from these Administrative Procedures will be incorporated, by 1959, in a Cooperative Forestation Chapter in the State and Private Forestry Section of the Forest Service Manual and a supplemental Cooperative Forestation Handbook.

These Administrative Procedures are prepared to permit States to initiate project area forestation plans and, with the advent of Federal and State appropriations, to effect Title IV forestation programs.

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LEGISLATIVE AUTHORITY FOR FORESTATION ASSISTANCE TO STATES

TITLE IV - AGRICULTURAL ACT OF 1956, P.L. 540-84th CONGRESS

Assistance to States for Tree Planting and Reforestation

Sec. 401. (a) The Congress hereby finds and declares that building up and maintaining a level of timber growing stocks adequate to meet the Nation's domestic needs for a dependable future supply of industrial wood is essential to the public welfare and security; that assisting in improving and protecting the more than fifty million acres of idle non-Federal and Federal lands for this purpose would not only add to the economic strength of the Nation, but also bring increased public benefits from other values associated with forest cover; and that it is the policy of the Congress that the Secretary of Agriculture in order to encourage, promote, and assure fully adequate future resources of readily available timber should assist the States in undertaking needed programs of tree planting.

(b) Any State forester or equivalent State official may submit to the Secretary of Agriculture a plan for forest land tree planting and reforestation for the purpose of effecting the policy hereinbefore stated.

(c) When the Secretary of Agriculture has approved the plan, he is hereby authorized and directed to assist the State in carrying out such plan, which assistance may include giving of advice and technical assistance and furnishing financial contributions: Provided, That, for the non-Federal forest land tree planting and reforestation, the financial contribution expended by the Federal Government during any fiscal year to assist the State to carry out the plan shall not exceed the amount expended by the State for the same purposes during the same fiscal year, and the Secretary of Agriculture is authorized to make financial contributions on the certificate of the State official in charge of the administration of the plan as to the amount of expenditures made by the State.

(d) In any plan that coordinates forest lands under the jurisdiction of any Federal agency other than the Department of Agriculture, the Secretary of Agriculture shall obtain the cooperation and assistance of the Federal agency having jurisdiction and the appropriate State forester in the approval and carrying out of the plan.

(e) The Secretary of Agriculture may prescribe such rules and regulations as may be appropriate to carry out the purposes of this section.

(f) There are hereby authorized to be appropriated such sums as may be necessary to carry out the objects of this section, such sums to remain available until expended.

## OBJECTIVES, HISTORY AND BACKGROUND OF THIS FEDERAL LEGISLATION

On May 28, 1956, the President of the United States approved the Agricultural Act of 1956, Title IV of which contains Section 401, entitled "Assistance to States for Tree Planting and Reforestation", which Section is sometimes referred to as the "Aiken Bill".

The objectives of this legislation are to encourage, promote, and assure fully adequate future resources of readily available timber to meet the Nation's domestic needs for a dependable future supply of industrial wood by assisting States in undertaking needed programs of forestation.

The Timber Resource Review reported the plantable area of commercial forest land as of January 1, 1953, in the Continental United States, as follows:

<u>Ownership</u>	<u>Plantable</u> <u>M Acres</u>
Private	43,046
State	2,276
County and Municipal	1,009
Federal	<u>5,617</u>
Total	51,948

Although the rate of planting almost doubled in the decade following World War II and reached an all time annual high of nearly one million acres of all types of forestation in 1956, this rate is inadequate to bring non-stocked and under-stocked commercial forest lands into satisfactory production as rapidly as would be consistent with future estimated needs for industrial wood.

POLICY OF THE SECRETARY OF AGRICULTURE FOR THE ADMINISTRATION  
OF ASSISTANCE TO STATES FOR FORESTATION

Under Authority of

Sec. 401, Title IV, Agricultural Act of 1956, P.L. 540, 84th Congress

1. Administration

- a. The Forest Service will administer this program and approve for the Secretary the forestation plans submitted by State Foresters or equivalent State officials pursuant to the assignment of functions in Section 300(d) of Title 9 of Administrative Regulations.
- b. The State Forester or equivalent official is recognized as responsible for (I) initiating and submitting State forestation plans and (II) carrying out the terms of approved State forestation plans on other than Federal land and entering into agreements with landowners for the conduct of the work to be accomplished by or for them under the plan.
- c. Any Federal agency's lands covered by the approved State's plan may be forested by the agency, or by the State through cooperative agreement between the agency and the State Forester or equivalent official.

2. Purpose

Assist the States in bringing into satisfactory production, through forestation, commercial forest land not adequately stocked with merchantable tree species with the intent of increasing the potential supply of industrial wood to meet future needs and to provide increased public benefits from other values obtained from adequately stocked forest land.

3. Land Eligibility

All classes of forest land suitable for industrial wood production, regardless of ownership, will be eligible for inclusion in the plans for forestation. The approved plan's rate of forestation need not be the same for each class of ownership--State, private, Federal, or other public.

Forestation under this Act will be limited to land and species of trees from which commercial production of industrial wood can be reasonably expected. Planting for other than industrial wood purposes such as fruit and nut orchards, ornamentals and shelterbelts will not be included.



#### 4. Cost-Sharing

The Federal financial contribution during any fiscal year, to assist the States in carrying out this program on non-Federal land shall not exceed the amount expended by the State for the same purpose during the same fiscal year. Contributions by the owner of the land for forestation on such land will not be considered a State expenditure eligible for matching.

The private landowner will be required to contribute at least as much, percentage-wise, toward the direct cost of forestation of land in his ownership as is required under the Agricultural Conservation Program. On non-Federal public lands, the Federal financial contribution shall not exceed that expended by the State. The Federal Government will finance the entire forestation cost for Federal lands, although the State Forester may conduct the forestation work for the agency having jurisdiction.

#### 5. State Plans

The State plan, as prepared by the State and approved by the Forest Service for the Secretary, will be subject to the policies herein set forth and to such other policies and procedures consistent with these policies as the Chief of the Forest Service may require. The State plan will also give consideration to the following:

- a. In order to concentrate effort and better stimulate a unity of interest and participation of individuals, groups, and local government agencies, plans will be on a project area basis. The project area should preferably be coterminous with a county or group of counties. In each State the project areas should be planned insofar as practicable with regard to overall State priority needs for forestation.

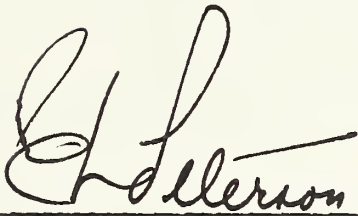
Associated benefits to be derived from forestation, such as watershed protection or improvement, economic benefits to rural areas and betterment of recreational and wildlife values are to be clearly identified for consideration in approving plans.

The first project or first few projects within any State may serve as pilot projects for the State. New or amended project area plans may be submitted by a State at any time.

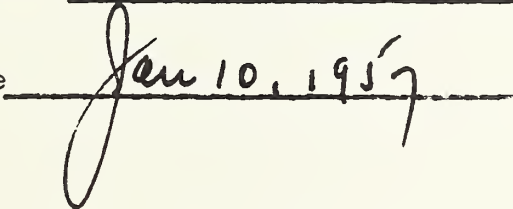
- b. State Foresters will necessarily be limited in the development of plans by State legislative requirements. Such limitations will be given consideration in the review and approval of plans.
- c. The plan should present the interest of landowners cooperating in the program and should indicate the feasibility of the forestation program including the subsequent protection and management of forested areas.

- d. The plan will include an estimate of the total cost and will recommend an apportionment of this cost among the participants, including the landowners.
- e. The plan will show how the project will be organized. It will indicate participation expected from landowners and local groups in the project area.
- f. Correlation with other forestation programs within the area will be shown.
- g. A separate financial plan and budget will be submitted each fiscal year to supplement and implement the area plan.

Approved

  
\_\_\_\_\_

Date

  
\_\_\_\_\_



## DEFINITIONS

As used in this publication on Administrative Procedures and in all plans, contracts, forms, documents, and procedures in connection therewith, unless the context or subject matter otherwise requires, the following terms shall have the following meanings:

"Forestation" means tree planting; tree seeding; site preparation for tree planting, tree seeding, and natural regeneration; and associated work.

"Industrial Wood" means sawtimber, pulpwood, veneer logs, piling, poles, mine timbers, cooperage material, specialty bolts, and similar wood products.

"Forest Land" means (a) land which is at least 10 percent stocked by trees of any size and capable of producing timber or other wood products, or of exerting an influence on the water regime; (b) land from which the trees have been removed to less than 10 percent stocking but is not currently being used intensively for another purpose.

"Commercial Forest Land" means forest land which (a) is producing, or is physically capable of producing, usable crops of industrial wood; (b) economically available now or prospectively; and (c) not withdrawn from timber utilization.

"Eligible Land for Forestation Under the Title IV Program" means commercial forest land regardless of ownership included in the general forestation plan approved by the State Forester and the Chief, which land is to be forested for the purpose of producing industrial wood.

"Forest Service" means the Forest Service, United States Department of Agriculture.

## FEDERAL RESPONSIBILITIES

The Forest Service, United States Department of Agriculture, will administer this Program and approve for the Secretary the forestation plans submitted by the States.

The Chief of the Forest Service may delegate authority and responsibility within established policies, for current conduct of the Program.

Activities on any Federal Agency's lands covered by an approved Title IV project area forestation plan shall be the responsibility of the affected Federal Agency.

## STATE RESPONSIBILITIES

The State (through the State Forester or other equivalent State official designated in the State plan as approved by the Chief of the Forest Service) is responsible for local planning, administration, and supervision of Program work, except for Federal land as provided by the Program provisions and in an approved Title IV project area forestation plan.

State responsibilities involve such activities as planning the work; growing, purchasing or otherwise producing suitable tree planting stock and tree seed for the Program; packing and shipping such stock and seed to the project; reviewing and approving landowners' forestation agreements, and cost-share provisions thereof; providing technical forestry assistance to aid landowners in Program forestation; conducting the necessary work of informing and educating landowners and related organizations to promote forestation under the Program; conducting or contracting the Program forestation work for landowners, or providing for the landowner to do all or part of the forestation work, in accordance with an agreement to be effected between the State agency and the landowner; making compliance inspections; making survival counts to determine success of forestation and need for reforestation; make pre-planting surveys as necessary to determine planting requirements and needs for such associated forestation work as pest control, access road construction, and protective fence construction; preparing annual financial plans; preparing accomplishment reports; making all expenditures incident to the State and Federal part of the Program; preparing claims for reimbursement; maintaining adequate Program records; and making adequate Program inspections and audits.



## PROJECT AREA FORESTATION PLAN

### A. General:

The first step in establishing a forestation Program under the Act is the preparation of a project area forestation plan by the State for approval by the Chief of the Forest Service. If any Federal Agency's lands are to be included in the plan, the State should seek any information necessary to the preparation of the plan through the agency involved. The plan is attached to an approval form, which is to be signed for the State by the State Forester or equivalent official. Three copies of the plan should be submitted to the Regional Forester who will attach his recommendations and forward the original and one copy to the Chief. The State plan will be reviewed and, if approved, the approval form will be signed by the Chief of the Forest Service, or the Acting Chief. After approval by the Chief, one copy will be sent to the Regional Forester for return to the State. Refer to Manual Section "Approval of Project Area Forestation Plan" regarding need for additional copies of the plan and acceptance of the plan by other Federal agencies having land included in the plan.

### B. Outline of Plan:

PROJECT AREA FORESTATION PLAN FOR THE \_\_\_\_\_

(Name of Area)

Located in \_\_\_\_\_ State of \_\_\_\_\_  
(County or Counties)

Under Authority of Section 401, Title IV, Agricultural Act of 1956, (16 U.S.C. 568e).

- I. Purpose of the Plan.
- II. Description of area covered by the Plan.
- III. Current rate of forestation for forestry purposes as compared to the area remaining in need of Program forestation.
- IV. Acreage which is expected to be forested for forestry purposes in this Project Area with no Title IV Program assistance during the period this Title IV Program project is to operate.
- V. Attitude of local agricultural and business leaders, landowners, and organizations.
- VI. Coordination with other forestation programs in the area.
- VII. Wildlife Management Correlation.
- VIII. Title IV Program work planned.
- IX. Cooperative Agreement between the State and the landowner participating in the Title IV Program.
- X. Responsibilities of the State and the Forest Service for carrying out the Project Area work.

## C. Instructions for Preparation of the Plan:

The separate items of the plan are discussed hereinafter or as appropriate elsewhere in this manual. The plan should adhere to the following form:

### I. Purpose of the Plan:

The following is to be inserted in each plan:

- "(a) To meet requirements of Section 401, Title IV of the Agricultural Act of 1956, Public Law 540, 84th Congress, (16 U.S.C. 568e).
- (b) To adequately describe and specify the work or activities to be carried out under the plan, and to provide a basis for operation by the State and of approval by the United States.
- (c) To provide a basis upon which annual financial plans for State and Federal funds can be made.
- (d) To determine how the State will conduct the Program and assume its responsibilities under the established requirements.
- (e) To determine how the United States will assist the State in this Program.
- (f) To present participation expected of landowners and others in the Program."

### II. Description of Area Covered by the Plan:

- (a) The location should be described. A map of the project area should accompany the plan. The project area should preferably be coterminous with a county or group of counties. Relative priority of forestation needs for the area should be presented in comparison with overall State priority needs for forestation for the combined production of industrial wood and associated public benefits.

Project areas should not be so large as to preclude major completion of Program forestation within a period of approximately 10 years. Federal land should be included even though the forestation of it may be financed with funds appropriated or otherwise made available to the Federal agency under other authorities, rather than with Title IV funds.

- (b) Brief general description of project area conditions, including: topography, soil, and moisture; adequacy of fire protection; special forest insect, disease, and

rodent problems; special forestation techniques or considerations needed to assure success; and forestation and associated benefits to be derived from forestation under this plan - such as watershed protection or improvement, economic benefits to rural areas, and betterment of recreational and wildlife values.

- III. Current Rate of Forestation for Forestry Purposes as Compared to the Area Remaining in Need of Program Forestation.
- IV. Acreage Which is Expected to be Forested for Forestry Purposes in this Project Area with no Title IV Program Assistance during the Period this Title IV Program Project is to Operate.
- V. Attitude of Local Agricultural and Business Leaders, Landowners, and Organizations. Describe their willingness and ability to participate in accomplishing the objectives of this plan.
- VI. Coordination with Other Forestation Programs in the Area. For example, Title IV forestation activity should be so planned and operated as to supplement rather than supplant the planting work which would otherwise be accomplished under the ACP Program. Procedures designed to fully coordinate the two planting programs should be developed in cooperation with State and County Agricultural Stabilization and Conservation Committees. Include in the plan a brief statement of plans for coordination as discussed or developed and arrangements made for additional coordination as the Program develops. Some examples of adaptable types of coordination are:
  - (a) If the State Forester's direct assistance to participating landowners in the project is to furnish trees or seed at a price below that charged for similar materials furnished to non-participating landowners or those outside of project areas, the County ASC committee might be willing to set a cost-share rate which would take this reduced price for trees or seed into consideration. This sort of arrangement is being followed in flood control projects when the trees are furnished at a substantial reduction in price to the landowner.
  - (b) The State Forester would provide cost-share assistance for planting or other forestation work which would not qualify under ACP because it is over the individual maximum ACP assistance for the year or would not qualify for other reasons.



- (c) Information regarding applications for cost-share and actions taken on applications involving tree planting or other forestation work should be fully exchanged between the Project and the County ASC offices for the counties within the Project. Compliance checks might well be coordinated in a similar manner.
- (d) Specifications for the Project and the ASC practice specifications should be coordinated to the fullest feasible extent to the mutual benefit of both Programs.

The forestation work conducted or planned by Federal agencies on their lands within the Project Area should be coordinated to the fullest practical extent with Title IV and other types of forestation work planned or being performed on other land ownerships in the Project Areas. Examples of Federal agency forestation demanding such coordination are the forestation programs of the Bureau of Land Management and the National Forests.

#### VII. Wildlife Management Correlation:

Describe the major requirements affecting Title IV Program forestation for the Project Area that should be followed in Program work for benefit of wildlife. For example: large areas of plantations should have unplanted openings left therein for wildlife use; space may need to be left as permanent openings, or for special follow-up wildlife planting by other programs, or for natural regeneration of wildlife food plants; and size and frequency of openings will depend upon the wildlife species concerned and other factors.

Show the cooperation secured in the preparation of the plan and the cooperation that may in the future be expected from wildlife specialists for conduct of the Program.

VIII. Title IV Program Work Planned:

(a) Acres to be forested by types of ownership:

<u>Ownership</u>	<u>Acres</u>
State Forest -----	_____
Other State Land -----	_____
Town, borough, county, and public school -----	_____
Private - persons, clubs, associations, and private schools -----	_____
Private - other industry (mining, railroad, water power companies, etc.) -----	_____
Sub-Total (with assistance from State Forester) -----	_____
Federal Lands (By Agencies) -----	_____
Grand Total -----	_____

(b) Acres to be forested by method of forestation:

<u>Item</u>	<u>Non-Federal Lands</u>	<u>Federal Lands</u>
	<u>Acres</u>	
1. Planting -----	_____	_____
2. Seeding -----	_____	_____
3. Site treatment for natural regenera- tion -----	_____	_____
4. Total (See (a) above) -----	_____	_____

(c) Total estimated Title IV Program cost: 1/

<u>Type of Work</u> <u>2/</u>	<u>Non-Federal Lands</u>	<u>Federal Lands</u>
	<u>Total Program Cost</u>	
1. Providing planting stock and seed	\$ _____	\$ _____
2. Site treatment for natural regenera- tion	_____	_____
3. Field planting & artificial seeding <u>3/</u>	_____	_____
4. Technical forestry guidance and assistance to landowners	_____	_____
5. Total Cost - Items 1 thru 4:		
(a) Federal Share	_____	_____
(b) State Share	_____	xxx
(c) Other landowner Share	_____	xxx
(d) Total (a) thru (c)	\$ _____	\$ _____

1/ Include cooperating agency's cost of Title IV Program adminis-  
tration. Include cost of reforestation of failed Title IV forestation.

2/ For descriptions of "types of work" refer to part B-1 of Federal-  
State Financial Participation in the administrative procedures for  
the Title IV Program.

3/ Associated work costs such as for access road construction, pest  
control, and fencing should be included, or may be grouped separately.

- (d) How it is planned to organize and carry out the Program work. Show expected participation by soil conservation districts, forest industry, commercial nurseries, tree planting contractors (particularly consulting foresters), owners of tree planting machines, cooperatives, etc., to assist the State Forester and landowners entering the Title IV Program. Show expected schedule for completion of Program work.
- (e) Cooperation and assistance needed of Federal agencies having responsibilities within the project area should be described.

IX. Cooperative Agreement Between the State and the Landowner Participating in the Title IV Program.

A sample copy of the form of Cooperative Agreement with landowners to be used by the State should be included in the Plan. The Agreement should provide coverage of such points as the following:

- (a) Legislative acts and program regulations involved.
- (b) The objectives of the work.
- (c) Legal description of land to be forested - specific locality and name and address of landowner. Provisions for attaching a map of cooperative work area to show details of the work.
- (d) Description and specifications of work to be done and schedule for completion.
- (e) Obligations and actions expected of each party to the Agreement.
- (f) Cost-sharing and methods and time of payment.
- (h) Right to terminate Agreement.

X. (Note the following is to be inserted in each Plan):

"Responsibilities of the State and the Forest Service for carrying out the project area work:

- (a) State Responsibilities:
  - 1. Supervise and be responsible for the Program as presented in this Plan, subject to the availability of funds appropriated by the Congress and the State legislature for carrying out the Program;
  - 2. Use every proper means to interest the owners of land on which cooperative forestation under the Program is done to give resultant tree plantations such care as may be practicable;

3. Make such inspections of the work done under the Program as may be necessary to promote the effectiveness of said work, and to acknowledge the authority of the Forest Service to make similar inspections;
4. Make disbursements on account of the Program, except as provided in item 2 listed under Forest Service responsibilities, subject as hereinafter provided, to reimbursement by the Federal Government, for its share of the cost;
5. Submit to the Forest Service an initial financial plan for the first Federal fiscal year of operation and annually thereafter, by June 15, or shortly after Federal allotments are announced to the State, showing the estimated expenditures of the State for the Program, throughout the Federal fiscal year beginning the first day of July and subsequently any revision of the financial plan made necessary by changes in amounts of available funds; •
6. Submit to the Forest Service a voucher, at least once for each Federal fiscal year but not more often than quarterly, claiming reimbursement from the Federal Government;
7. Maintain accounting records of all expenditures made for the purposes of this Program which shall be made available for audit by the Forest Service upon request, and will furnish the Forest Service such financial statements and reports as may be required by the Forest Service; also a report, annually, not later than September 15, showing Program expenditures and accomplishments, as requested by the Forest Service, for the preceding fiscal year;
8. Consult with representatives of the Forest Service currently in the operational and management phases of the Program;
9. Permit such current inspection of Program work by representatives of the Forest Service as desired by the Forest Service; and
10. Use no funds provided by the State for matching Federal funds under the provisions of this Plan to match Federal funds under other programs.



(b) Federal Responsibilities:

The Forest Service will, subject to the availability of funds appropriated by Congress for carrying out the Program presented by this Plan:

1. Review the annual financial plans submitted by the State, and if approved, make an allotment of funds for the purpose of reimbursing the State or otherwise paying the Federal share of the cost of the Program on non-Federal lands during any Federal fiscal year;
2. Furnish, when available, any articles, including seed and planting stock, requested by the State, or services, other than those ordinarily furnished by the Forest Service in the overall administration of the Program, requested by the State. The value of such articles and services will be considered as funds reimbursed to the State;
3. Reimburse the State for the Federal share of the cost of the Program on non-Federal lands, provided the amount reimbursed by the Federal Government, including the value of articles or services furnished by the Federal Government to the State for this Program, during any fiscal year shall exceed neither the amount of the Federal allotment nor the amount expended by the State for the Program;
4. Use every proper means to bring about the forestation of Federal lands included in the plan.

Date of Plan Preparation \_\_\_\_\_."



## APPROVAL OF PROJECT AREA FORESTATION PLAN

The standard form of approval is included in the Appendix. The project area forestation plan is attached and made a part of the approval.

A separate approval is required for each project area forestation plan. Unacceptable plans received by the Forest Service should be returned to the State with suggestions for revision or other appropriate comments.

The approval will be signed by the Chief of the Forest Service and the State Forester or an equivalent State official.

Three copies of the approval, signed by the authorized State Officer, should be submitted to the Regional Forester who will attach his recommendations and forward the original and one copy to the Chief. After approval by the Chief, one approved copy will be sent to the Regional Forester for return to the State.

Additional copies of the plan will be prepared to permit furnishing two copies to each Federal Agency having lands included in the plan. Prior to approval of the plan by the Chief, the Washington Office of the Forest Service will notify all Federal Agencies having land included in the plan of pending approval action, will submit a copy of the plan for agency review, will request the cooperation of such Federal agencies in the needed forestation of their lands as proposed by the plan, and will determine if the plan is acceptable to such Federal agencies and the cooperation that may be expected from them in carrying out forestation of their lands under the plan.

## ANNUAL FINANCIAL PLAN

### A. General.

A financial plan showing estimated State expenditures and related information will be prepared by the State for each Federal fiscal year. It should be submitted by June 15 or shortly after tentative Federal allotments are announced to the individual States provided the State has the needed information regarding availability of State funds.

The annual plan is essential for financial control of Program work. It forms the basis for Federal reimbursement claims by States and should, therefore, clearly show how the State proposes to use all available Title IV Program money, both Federal and State. Questions concerning the legitimate and mutually satisfactory use of Program funds should be settled before such funds are expended and the Plan ordinarily will accomplish this purpose. No Federal reimbursement will be made to a State prior to Federal approval of its current financial plan.

## B. Annual Financial Planning Conferences.

It is desirable that State officers prepare the annual financial Plan in conference with Forest Service officials insofar as this is practicable. Such conferences promote mutual understanding of the State's finances and plans. They afford an opportunity for an annual inventory of the past year's effort, and for making plans to correct any deficiencies and to follow up recognized successes. If any part of an allotment is to be made on a conditional basis, the details should be discussed

by Forest Service and State officers and a memorandum of the details and conditions recommended should be attached to the Plan before it is sent to the Chief, Forest Service.

## C. Preparation of Financial Plans.

The Forest Service will provide the States with standard forms for use in preparing annual financial plans. Sample copies of these forms are in the Appendix. Instructions concerning such items are attached to the forms. Ordinarily three copies will be prepared, one for the State and two for the Forest Service. Completed Plans should be signed by the authorized State official and sent to the Regional Forester for concurrence.

## D. Modification of Financial Plans.

If appropriations or funds not appearing in the financial Plan become available during the Federal fiscal year in question, or if funds that actually become available fall short of the estimates submitted, the State should notify the Forest Service to that effect. When the changes reported to the Forest Service involve sizable amounts and require a substantial modification of the figures, the State may be requested to prepare a revised Plan.

If, during the Federal fiscal year, it becomes apparent that any of the Federal funds originally allotted cannot be matched by the State, the Forest Service will reallocate such funds to other States. The Forest Service should be promptly informed by the State when such a situation exists, and the State will be informed of the action taken.

## FEDERAL-STATE FINANCIAL PARTICIPATION

(Financial matters are discussed under two headings in this manual, in addition to the foregoing treatment of the annual financial Plan. The purpose of the following section about Federal-State financial participation is to describe the kinds of items acceptable for reimbursement. Another section headed "Fiscal Management" deals with the details of fiscal audits and inspections, accounting, vouchers, and preparation of reimbursement claims).

### A. General.

Expenditure estimates for Forest Service Administration of the Program in Forest Service Regions and for the Chief's Office are not presented in State plans. Such expenditures are made in accordance with Forest Service budget provisions and special plans as may be required by the Chief.

Reimbursement of the State's expenditures is effected by the Forest Service upon approval of vouchers submitted by the State. Such vouchers may be submitted on a quarterly or less frequent basis, although at least one voucher shall be submitted for each Federal fiscal year. Vouchers will conform to requirements set forth in this manual and by Project Area Forestation Plans, as supplemented by the Annual Financial Plan, which may be further restricted by allotment limitations, and amendments to the plans, manual and allotments.

All State expenditures, in connection with approved Title IV Program plans, which are necessary for the organization and operation of the Program work and are consistent with the approved annual financial plan, will be recognized for Federal reimbursement. All such expenditures must be made under the supervision of the Cooperating State Agency.

If a State has authority to accept donations, these become State funds and lose their identity as contributions and so are considered to be State money.

### B. Classification of Expenditures.

Program expenditures made by the Cooperating State Agency for all approved Title IV projects combined will be classified (1) by the type of Program work, and (2) by accounting classification, as follows:

#### (1) Classification by Types of Program Work:

##### (a) Providing Planting Stock and Seed.

Production, acquisition, and distribution of nursery and wildling stock and seed; and development of nursery facilities. Cost per M for stock produced by the Cooperating



State Agency for this Program shall be the same as for all of the Agency's production for the same species, age class, and output year. Include nursery stores accounts as for carry-over fertilizer, tree and cover-crop seed, and packing materials.

(b) Site Treatment for Natural Regeneration.

Discing, controlled burning, scattering of cone-bearing slash, and similar preparation of the site for natural regeneration.

(c) Field Planting and Artificial Seeding.

Site preparation to be followed by tree planting and tree seeding, other than natural regeneration; construction or betterment of low service roads for access (such road costs shall not exceed Program savings resulting from use of Program investments in roads), pest control necessary to the establishment of the stand, protective fencing (exclusive of predominantly boundary and road type fences), tree planting, tree seeding, replanting and reseeding. Plantation care and maintenance is excluded.

(d) Technical Forestry Guidance and Assistance to Landowners.

This type of assistance will be made available to eligible landowners desiring to participate in the Program, or who have entered into Program agreements. Technical forestry assistance will consist of (1) providing effective and competent assistance for the purpose of guiding, training, and informing the eligible landowner in establishing Program plantations, and (2) providing leadership to promote the Program.

Supervision of project work crews should be charged to the preceeding types of work, items (a) thru (c).

(2) Accounting Classification:

- (a) Administration. Include such portion of the salaries and traveling expenses of the State Forester, Assistant State Forester, or other State headquarters officials, and expenses connected with operation of the Cooperating State Agency's central headquarters as are chargeable to the Title IV Program. The method of making the segregation of charges may be varied to fit particular conditions, but in any event it should be properly documented and checked for accuracy at least once a year.

- (b) Field Personnel. Include such portion of the salaries and wages of the field force and laborers as are chargeable to the Title IV Program. Also include travel expenses, equipment operation involving field force transportation, stenographic and other clerical expenses such as office supplies and the purchase, repair, and upkeep of field office equipment. In addition, expenditures for rent, heat, lights, water, telephone, telegraph, postage, and vehicle storage, and any other service necessary for use by the field force engaged in the Title IV Program. Where field men are engaged in other activities as well as Title IV Program work, charges to the Title IV Program will be based on actual time devoted to it or in special situations by budget estimates. The method of making the segregation of charges may be varied to fit particular conditions, but in any event it should be properly documented and checked for accuracy at least once a year.

- (c) Improvements, Tools, Equipment, and Supplies.

Improvements should include such things as expenditures for the construction, maintenance, repair and alteration of structures, non-structural improvements, and other property of a fixed and continuing character.

Tools and Equipment should include all expenditures for the purchase, maintenance and repair of tools and equipment of a permanent or continuing character.

Supplies should include materials other than those purchased for use in some definitely contemplated improvement or equipment project.

When items are used in part on activities outside the Title IV Program, costs chargeable to the Title IV Program must be on an equitable basis.

- (d) All Other Expenditures. Include Title IV Program costs which cannot be allocated to the above classification items (a), (b), and (c).

C. Program Expenditures by the Cooperating State Agency.

All Title IV Program expenditures to be financed from State and Federal Title IV Program cost-shares shall be paid by the Cooperating State Agency in compliance with approved Program Plans. Not all expenditures by the Agency are reimbursable with Federal Title IV Program funds and non-reimbursable expenditures are the subject of the following section in this manual.

D. Non-Reimbursable Items.

- (1) Receipts. The total of the Program receipts is deducted from gross Program costs to reveal net qualifying expenditures that may be recognized for reimbursement. Receipts are as follows:

(a) Sale of Program Stock and Seed for Program Use. Some Program agreements between participating landowners and the Cooperating State Agency may provide for free stock and seed as part of the State's cost-share. In other cases where stock and seed, produced or procured with Program funds, is sold by the Cooperating State Agency, the receipts will be credited to the Program.

(b) Sale of Surplus Stock and Seed. From time to time, for a variety of reasons, trees and seed produced for the Program are surplus to State needs. The State's method of disposing of such surpluses is a matter for State determination consistent with good practice and public policies. The Region should help the State to recognize and avoid some embarrassing conflicts that can arise with adjacent States and with the commercial nursery trade. These are:

1--The sale of trees into commercial channels with consequent damage to regular commercial nurseries trade; and

2--The sale of trees in another State while that State also has a surplus which must then be destroyed.

Situations such as these will be avoided if the appropriate officials of the local and adjacent States are kept informed of probable surpluses and plans for disposing of them.

The receipts received from such sales of surplus Program stock are made a part of total receipts.

(c) Landowner Cost-Share Payments to the State. Landowner cost-share payments made to the State for furnishing Program articles and services will be treated as part of total receipts.

(d) Other Receipts. Such items as the following will be treated as part of total receipts:

1--Rental received by the State for surplus Program space in a nursery building.

2--Sale of surplus Program equipment and property.

3--Fees collected by the State for technical assistance to landowners for Program work.

4--Forfeiture of cash bonds or other payments by Program contractors hired by the State.



- 5--Insurance claims paid to the State as a result of loss or damage to Program improvements and equipment.
- 6--Forfeiture of cost-share payments to the State by eligible landowners for Program work accomplished.
- 7--Refunds to the State's Program account.

(2) Unauthorized Claims. Such items as the following are non-reimbursable:

- (a) Unauthorized Types of Work, such as: White Pine Blister Rust Control and technical forestry assistance provided for Program plantations management following the period of establishment; general pest control not needed for stand establishment; care and maintenance of the plantation following its establishment; expenditures on public road systems; boundary and road fencing; and forestation outside of the approved project area.
- (b) Information and Education Work of an overall character which is not directed specifically to accomplishing forestation work on the approved project area.
- (c) Research. No expenditures made for research will be recognized for reimbursement under this Program.
- (d) Fire Control. Expenditures on fire control activities.
- (e) Non-Compliance with Program Plan Specifications, such as the following:
  - 1--Forestation with shrubs.
  - 2--Forestation with ornamentals.
  - 3--Forestation with species predominantly valuable for Christmas trees and having minor importance for the production of industrial wood. For example: Scotch Pine for all States and Douglas Fir in areas outside of its natural range.
  - 4--Forestation with species that cannot be expected to produce industrial wood on the sites to be forested.
- (f) Forestation of Federal Lands. Federal Title IV Program funds may not be used for the forestation of any Federal land, when such Federal funds are appropriated subject to such limitation.

E. Cost Sharing.

The Federal financial contribution during any Federal fiscal year, to assist the States in carrying out this Program on non-Federal land, shall not exceed the amount expended by the State for the same purpose during the same fiscal year. Contributions by the owner of the land for Program forestation on such land will not be considered a State expenditure eligible for matching.

The private landowner will be required to contribute at least as much, percentage-wise, toward the direct cost of the Program forestation of land in his ownership as is required under the Agricultural Conservation Program. Direct costs concerned do not include technical forestry assistance or general State Program administration.

On non-Federal public lands, the Federal financial contribution shall not exceed that expended by the State.

Cost-shares shall be established for private and non-Federal public landowners in the written Program agreement between the participating landowner and the Cooperating State Agency.

The Federal agencies will finance the entire forestation cost for their lands, although the State Forester may conduct the forestation work for the Federal Agency having jurisdiction by a separate agreement financed with funds made available by the Federal Agency.



It is a Forest Service policy to limit fiscal management requirements to the minimum necessary to discharge adequately its responsibility for the proper expenditure of and accounting for funds. Systems which substantially meet the required principles and objectives, although differing in some details, may be accepted as complying with these requirements. These required standards are based on sound business practice for public administration. Normally, they are included in a State's regular operating procedure. Any procedure which conforms to generally recognized sound practice in modern public administration and accounting usually will meet the required standards. Where present records or procedures do not meet these required standards, arrangements will be agreed upon whereby the desired changes will be brought about in a reasonable period in the most practicable manner under the circumstances.

Recognizing that the fiscal management structure varies widely among the States, it is necessary to set forth minimum standards for records, related to expenditures and collections involved in the cooperative work. The following essentials are prescribed:

- (1) A listing on a permanent record of individual payments charged directly to the cooperative work (entered in chronological sequence currently as vouchers or invoices are certified for payment) showing for each voucher or other identification number, name of payee, description of expense, total amount of voucher, amount chargeable to the cooperative work, and distribution of the latter amount by prescribed administrative classifications. Systems providing for entry of schedule totals in the accounting records with itemization of expenditures appearing on the numbered schedules will be accepted as meeting the standard if detailed information is shown on the schedules. Where only a part of a voucher is charged against the cooperative work, those items so charged should be appropriately marked in the voucher's substantiating papers, so that it can be determined readily which items were charged against the cooperative work and which items were not.
- (2) A listing on a permanent record of individual collection items affecting net qualifying expenditures and properly listed for credit directly to the cooperative work (entered in chronological sequence currently as collections are deposited) showing for each item the source of collection, the purpose of collection, the date of entry, the deposit number or other reference, and the amount credited. The date money is received by the State determines the Federal fiscal year to be credited, except for refunds of erroneous payments which will be credited to the fiscal year in which the error was made.

1/ Subject to revision based on a study to be made of accounting requirements for all Cooperative Forestry programs with States.

- (3) The above information will be shown separately (not necessarily in separate books) for each fund or appropriation directly involved in the cooperative work. The information will be recorded in such a manner that the record will be readily reconcilable, as to collections and expenditures, with control records maintained in superior offices (if any) of the cooperating organization, such as Conservation Department, Treasurer, Comptroller, etc. The term "each fund or appropriation" relates to the classification of sources of funds shown on the financial plan submitted to the Forest Service.
- (4) The expenditure and collection data under (1) and (2) above will be summarized in the accounting records of the State submitting reimbursement claims to the Forest Service in such a manner that the amounts shown as net expenditures on a reimbursement claim may be taken from totals shown on the accounting records. No special records are necessary if the regular accounting system provides the required information.
- (5) The accounting record will be maintained in such manner that expenditures and receipts applicable to each Federal fiscal year, under the rules stated below, will be ascertainable readily and separately summarized. The Federal fiscal year covers the period July 1 of one calendar year to June 30 of the following calendar year. For example, July 1, 1949 to June 30, 1950 was fiscal year 1950. Entry on the accounting record will not be made before the voucher or other payment document has been certified and placed in regular channels for payment from available funds. After having been certified, forwarded, and entered on the accounting record in such manner, qualifying amounts shall be considered as expenditures for claim purposes, unless, because of shortage of funds or for other reasons, payment of bills is being withheld abnormally by the State. In the latter event, the items shall not constitute expenditures for claim purposes until payment has been made. Amounts shown as net expenditures on claims will be taken from the accounting record. (See (4) above.)
- (6) The State may elect one of the following methods for determining the Federal Fiscal Year to which items will be charged as expenditures in submitting claims and reports:

Date of obligation, i.e., date of purchase order, period pay roll or expense account, etc.

Date of certification and forwarding to State pay officer. (When, because of shortage of funds or for other reasons, certification or payment of bills is delayed beyond the normal processing time, they will be reported as expenditures in the Federal fiscal year in which they would fall

if handled in the normal manner, but not until payment has been made.)

Date of actual payment by State (date of check or warrant).

Once the State has elected one of these methods, no change may be made unless a major change occurs in the State budgetary, accounting, or fiscal system. In such case the State may change its election effective with the following Federal fiscal year, and appropriation adjustments must be made in records management.

- (7) Each claim will be confined to expenditures made (or obligations incurred) in one fiscal year only. Each claim, except the final one for the fiscal year, will include only expenditures entered during the period of the claim on the accounting record of the fiscal year involved. The final claim for a fiscal year will cover all expenditures entered on the accounting records of the fiscal year which were not included in previous claims.

Ordinarily a claim should be submitted promptly after June 30 covering all expenditures recorded between the date of the last previous claim and June 30. Thus claims will have been submitted for all expenditures of the fiscal year which have been recorded (certified and forwarded for payment) by June 30. After all expenditures for the Federal fiscal year have been certified and forwarded for payment, and consequently entered on the accounting records, the final claim for the fiscal year will be submitted. This will consist of the expenditures entered subsequent to June 30 on the accounting record of the fiscal year. The amount expended by the Federal Government in payment to any State for work under cooperative agreement pursuant to this Act shall not exceed during any fiscal year the net expenditures (after crediting payment from the Federal Government) borne by the cooperating State for the same purpose during the same fiscal year.

- (8) There should be on file for each pay period time or service reports for all field personnel, such reports to be certified by the employees' supervising officer. It is not necessary to show hours worked; a check mark to show days and half-days will be sufficient. A diary or any simple form to show that the man was on the job will be satisfactory. These records may be filed either at field or central offices, depending upon point where pay roll is prepared and need for administrative use of these records subsequent to pay roll preparation.
- (9) A personnel record for each employee (except strictly temporary employees) should be established showing name and address of employee, title, rate of pay, date entered on duty, date services terminated, and any other data affecting his employment or salary status. Ordinarily, such a record is available in



the pay roll office. If such office is in other than the Cooperating Agency's division, the record will nevertheless suffice, provided it meets the foregoing requirements and is available for fiscal and administrative inspection by the Forest Service.

- (10) Pay rolls for field personnel should be verified with time or service reports provided under (8) above before the certification provided under (11).
- (11) All expenditure documents (pay roll included) are to be properly certified by the State officer charged with the cooperative program, or a responsible officer authorized by him, to establish propriety of the expenditure and correctness of accounting classification; and that no expenditure other than salaries and wages be approved unless supported by an acknowledgment of receipts of goods or services by the receiving officer, or by paid receipts where required by State laws in the case of expense accounts.
- (12) To avoid confusion with other State agencies or activities and to prevent unauthorized use, there should be maintained a current inventory of property acquired for use in the Program. This record should show kind, number, location, and custody and should be verified by physical inventory by State officers at least annually. The term "Property" as herein discussed will include articles agreed upon by the Cooperating Agency and the Forest Service.
- (13) At least twice annually, unless for administrative reasons the Forest Service and the State have agreed on other periods, the State should prepare a financial statement of receipts and expenditures from totals recorded on the cooperative project accounts. Where all or any portion of the business is controlled through records of a superior office, the report with respect to the data so controlled should be verified by the controlling office and a reconciliation statement prepared showing reasons for all differences. This statement should be signed by the official in charge of the cooperative program and the officer in charge of the control records. These statements should be retained for review in connection with subsequent inspections.
- (14) Unless otherwise mutually agreed between the Forest Service and the State, claims for reimbursement of State expenditures should be made at least annually, on approved forms (See sample copies and instructions in Appendix) and supported by such substantiating information as the Forest Service may require. Certification of the claim by the State officer indicates that,

to the best of his knowledge and belief, (a) the expenditures stated thereon represent amounts actually expended for the purposes of the program and were made in accordance with law and provisions of the approved financial plan and the terms of the cooperative agreement; (b) the information was taken from official accounting record, or from supplemental records maintained by the State and approved by the F.S. auditor; (c) the statement is mathematically correct; (d) the reimbursement claim for the fiscal year to date is not in excess of the amount authorized by the law and specified in the Agreement; (e) the total cumulative claims on Federal funds for the fiscal year are not greater than the Federal allotment to the State; and (f) funds expended by the State in the Program have not been used to match in whole or in part any other Federal appropriation.

In certifying to the Federal reimbursement claim, the State official assumes a direct and specific responsibility to make certain that his certification can be supported and is not affixed as a perfunctory act. Consequently, it is incumbent upon him to maintain such control and supervision over expenditure and collection transactions that he may be assured of their integrity and propriety. The Cooperating Agency therefore will be expected to make such audit and inspection (of both field and central office activities and records) as will assure budgetary adherence and fiscal integrity. A record should be made of these inspections and the results thereof. The fact that additional inspections will be made by Federal officers does not relieve the Cooperating Agency of this inspection responsibility.

To redeem its own responsibility under the Act, the Forest Service will make a fiscal audit and inspection annually of the applicable accounting records, and supporting records of each State involved in this program. Special audits will be made as conditions require. The time of the fiscal inspection will be so arranged as to be of the greatest benefit and the least disturbance to the work of the State.

This inspection will include an audit and proof of the accounting and supplemental records; a comparison with reimbursement claims, and an examination of records and documents in any way involved in financial and property transactions relating to the cooperative work. An additional and important purpose of the inspection is to provide the maximum assistance to the State in clarifying fiscal instructions and procedure, discussing suggestions for simplification and improvement, and aiding in the work as much as possible.

The Forest Service fiscal inspector will review reports of audits made by other agencies or persons and use these to the fullest extent practicable consistent with his responsibility

to the Government for determination of integrity of records upon which claims for Federal funds are based. He will review the results of his examination with the Cooperating Agency head or his designated representative and will also make a written report. Any unusual item that appears questionable from the fiscal inspector's viewpoint after discussion with the Cooperating Agency will be set forth in the report with all facts. The Forest Service will send two copies of the report to the Cooperating Agency with such suggestions and instructions as appear necessary.

The Forest Service administrative inspector will examine State cooperative items and accounts to determine whether items included in reimbursement claims were properly reimbursable, in line with the financial plan, and are being used on the project. Periodically, such examinations should be made at the same time as the fiscal examination. Upon the page where the examination of the State's cooperative items and accounts are completed, the administrative inspector will make (and sign) the following notation:

Accounting records examined and approved solely as to reimbursability of items properly chargeable to the program authorized by Section 401, Title IV, of the Agricultural Act of 1956.



## PERSONNEL POLICY

Since the U. S. Department of Agriculture is participating financially and in other ways with the States in this cooperative work and desires to obtain the most efficient and effective results in the work, the following affirmation of the personnel policy statement approved by the Secretary of Agriculture on April 4, 1945 for the Clarke-McNary Cooperative Fire Control Program is given here for the guidance of Federal inspectors and cooperating States in the Title IV Program.

The Forest Service unqualifiedly subscribes to the merit or civil service system of appointment to and performance on the job. It endorses the principles of State civil service as the most satisfactory means of securing and retaining competent State personnel in the cooperative work. Where State civil service does not exist, the Forest Service stands for the application of the merit system to the appointment, promotion or separation of State personnel engaged in this cooperative work.

Whenever it shall appear, in the judgment of the Chief of the Forest Service after thorough investigation, that the cooperative work is or may be seriously damaged or jeopardized by failure to follow these basic principles of personnel management, the Federal allotment will be withdrawn or reduced until corrective action satisfactory to the Forest Service shall be taken by the State. The removal of incompetent or otherwise undesirable employees will be encouraged through the proper channels, but if this cannot be accomplished, the salary and expenses of such employees will be considered as not reimbursable, or action outlined in paragraph next above may be taken.

The displacement of an employee by another for reasons other than incapacity, unsatisfactory performance, completion of work to which assigned, lack of seniority or veterans' preference, or shortage of funds will be considered as not in accord with the spirit and purpose of the cooperative agreement.

## RELATIONSHIPS WITH OTHER ORGANIZATIONS

A great number of organizations are actively promoting tree planting. These include agencies of the Federal and State Governments; schools; professional, industrial, and trade associations; sportsmen's civic, and service clubs. The help they offer runs from doing the entire job free to urging tree planting as a matter of civic responsibility. Some agencies provide planting stock free or nearly so.

Few of these programs knowingly compete with each other. In general, they supplement each other and have been coordinated to avoid conflict.

The Title IV Program fills a void left by the other public forestation programs and will permit concentration of effort on high priority project areas for foresting commercial forest lands that are so greatly in need of being returned to satisfactory stocking conditions to meet the Nation's domestic needs for a dependable future supply of industrial wood and in so doing to provide increased public benefits from other values.

Many landowners would invest money for planting their land if they could hire the entire job done from start to finish. Some States may provide full forestation services under the Program, either by force account or contract operation, in addition to technical forestry assistance. In some localities consulting foresters and others, often called "custom tree planters", will take contracts to do part or all of the forestation work. Contract awards by the State should be through competitive bid process. The State should enlist the help of local groups or organizations, including soil conservation districts, to obtain or furnish contract forestation services.

Part VIII(e) of the Program Plan requests that the cooperation and assistance needed from Federal agencies, having responsibilities within the project area, be described.

In order that needed forestation, as presented in the purposes of the Act, may be completed within the scheduled time limit proposed in the Program Plan for all land ownerships, it is essential that all Federally administered commercial forest lands in need of forestation for the production of industrial woods be considered. Federal agencies should be encouraged to complete the necessary forestation of their lands within the Program Plan's schedule for work completion. Unity of interest and participation in the Program by all landowners should be correlated and concentrated for completing the forestation job for a project area.



## TECHNICAL FORESTRY ASSISTANCE

Ordinarily most States will properly provide technical forestry assistance for Title IV Program needs on non-Federal lands by expansion of the State's Cooperative Forest Management (CFM) organization, through aid of Title IV Program fund contributions, as matched by the State.

The booklet "Administrative Procedures for Cooperative Forest Management Act of 1950" prepared July 1, 1951, will serve to describe the workings of this related program.

Need for technical forestry assistance in the Title IV Program mostly occurs during relatively short planting seasons. Foresters in the CFM organization, employed on Title IV Program work, will be paid as worked or as budgeted. In the latter situation, the budgeted time should be determined on the basis of adequate experience and careful planning of work load demands.

## ANNUAL ACCOMPLISHMENT REPORT

By September 15 of each year, the Cooperating State Agency is required by the project area forestation Plan to prepare an annual report for Title IV Program work. Forms for recording the data, and a suggested outline for a supporting narrative are provided by the Forest Service for this purpose. Samples of these are in the Appendix. The Chief, Forest Service, will obtain accomplishment data for Federal lands.

These reports from each State are summarized in the Washington Office of the Forest Service and a National Report for the past fiscal year is issued.

## APPENDIX

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APPROVAL OF  
PROJECT AREA FORESTATION PLAN

FOR \_\_\_\_\_  
(Project Area)

BY \_\_\_\_\_  
(Name of State Agency)

STATE OF \_\_\_\_\_

and the

FOREST SERVICE

UNITED STATES DEPARTMENT OF AGRICULTURE

WHEREAS, a project area forestation plan has heretofore been submitted to the Forest Service, United States Department of Agriculture, by the \_\_\_\_\_, State of \_\_\_\_\_

(Name of State Agency)  
hereinafter called the State Agency, for approval, under the authority of Section 401, Title IV, Agricultural Act of 1956, Public Law 540, 84th Congress (16, U.S.C. 568e); and

WHEREAS, the responsibility for administration of said Act has been assigned by the Secretary of Agriculture to the Forest Service; and

WHEREAS, the State Agency has developed a satisfactory project area forestation plan, which plan is annexed to and made a part hereof; and

WHEREAS, said Act provides that the Secretary of Agriculture approve the State's project area forestation plan prior to assistance by the Secretary of Agriculture in the carrying out of such plan;

NOW, THEREFORE, in view of the foregoing considerations, the State Agency and the Secretary of Agriculture, through the Chief, Forest Service, hereby approve this project area forestation plan and further approve the actions called for by said plan to be carried through substantially in accordance with the responsibilities provided for therein.

It is understood that this approval does not constitute a financial document and that financial and other assistance to be furnished in carrying out this project area forestation plan is contingent on the appropriation of funds for this purpose and on the approval of annual financial plans and other applicable conditions.

It is further understood that the project area forestation plan may be amended or revised with approval of the Forest Service, and that termination of action on the project area forestation plan may be by either of the parties hereto, upon thirty (30) days' written notice to the other.

No member of or delegate to Congress or resident commissioner shall be admitted to any share or part of this approval, or to any benefit that may arise therefrom; but this provision shall not be construed to extend to this approval if made with a corporation for its general benefit.

\_\_\_\_\_  
(Name of State Agency)

By \_\_\_\_\_

\_\_\_\_\_  
19  
(Date)

Title \_\_\_\_\_

FOREST SERVICE  
UNITED STATES DEPARTMENT OF AGRICULTURE

\_\_\_\_\_  
19  
(Date)

By \_\_\_\_\_  
(Chief)



\_\_\_\_\_  
(State)

\_\_\_\_\_  
(Fiscal Year)

ANNUAL  
FINANCIAL PLAN  
for  
FORESTATION PROGRAM ON OTHER THAN FEDERAL LAND  
(Section 401, Title IV, Agricultural Act of 1956)  
(84th Congress) (16 U.S.C. 568e)

PROJECT FORESTATION AREAS INCLUDED IN THIS PLAN

Name

Location

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

For the State of \_\_\_\_\_

Concurred:

For the Regional Forester:

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Date)

For the Chief, Forest Service, USDA:

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

INSTRUCTIONS FOR PREPARATION OF THE TITLE IV PROGRAM'S ANNUAL  
FINANCIAL PLAN

General

This financial plan is to be made annually by the Cooperating State, preferably in conference with a Forest Service representative by June 15 or shortly after Federal allotments are announced to the State. Immediately after being signed by the proper State official, three copies should be sent to the Regional Forester. One copy will be returned to the State, one is for the Regional Forester, and one for the Chief's Office.

ROUND OFF FIGURES TO THE NEAREST DOLLAR

STATEMENT NO. 1

1. Total estimated State Program expenditures include prorated share of administration costs for centralized overhead, and is the total fund from all sources (State, Federal, and receipts) that is to be spent by the State for Title IV forestation. Refer to part B(1) - "Federal-State Financial Participation" in the Administrative Procedures for the Title IV Program for description of items 1(a) through 1(d).

2. Receipts include not only money from the sale of Program stock and seed, but also other receipts properly credited to the Program, as from the sale of surplus property, rent of idle buildings, etc. The anticipated amount of receipts - whether they will be spent upon the Program as soon as received, held for spending in some future fiscal year, or deposited into the State's general revenue fund - should be entered as Item 2.

3. Subtract Item 2 from Item 1. Enter as Item 3.

4. The Federal cost-share cannot exceed 50% of the net cost of the State's expenditures for the Program (1/2 of Item 3). The available Federal Title IV Program allotment should be entered as Item 4.

5. State cost-share. Subtract Item 4 from Item 3. Enter as Item 5.

CHECK - Items 5, 4, and 2 totaled together should equal Item 1 total and should also equal Item 5 of Statement No. 2.

6. Estimated Title IV Program costs - share of participating land-owners other than State and Federal.

STATEMENT NO. 1

ESTIMATED COST OF THE TITLE IV PROGRAM ON OTHER THAN FEDERAL LAND  
FOR ALL TITLE IV PROJECT FORESTATION AREAS

<u>Item (1)</u>	<u>Total Cost (2)</u>
1. Total estimated Program expenditures by the Cooperating State Agency (Including Program administration by the Agency):	
(a) Providing planting stock and seed-----	\$ _____
(b) Site treatment for natural regeneration-----	\$ _____
(c) Field planting and artificial seeding-----	\$ _____
(d) Technical forestry guidance and assistance to landowners-----	\$ _____
(e) Total (a) through (d)-----	\$ _____
2. Anticipated receipts-----	\$ _____
3. Net cost of Title IV Program to be shared by State and Federal Governments (subtract 2 from 1)-----	\$ _____
4. Federal Share (cannot be more than 1/2 of 3) "Allotment"-----	\$ _____
5. Actual cost to State (Subtract 4 from 3)-----	\$ _____
6. Estimated Title IV Program cost-share of participating landowners, other than State and Federal-----	\$ _____
7. Total cost of Program, exclusive of Forest Service Administration (Item 3 plus Item 6)-----	\$ _____

INSTRUCTIONS FOR THE PREPARATION OF STATEMENT NO. 2

The total estimated State's expenditures for the Title IV Program (shown as Item 1((a) through (e), on Statement No. 1) should be distributed on Statement No. 2 under the four accounting subheads. See descriptions of the accounting classifications in part B(2) of the Federal-State Financial Participation of the Administrative Procedures for the Title IV Program.



Fiscal Year 19\_\_\_\_\_  
(July 1 through June 30)

\_\_\_\_\_  
State

STATEMENT NO. 2

ESTIMATED EXPENDITURES BY COOPERATING STATE AGENCY FOR TITLE IV PROGRAM  
ON OTHER THAN FEDERAL LAND FOR ALL TITLE IV PROJECT FORESTATION AREAS

<u>Purpose of Expenditures (1)</u>	<u>Total Expenditures By Agency(2)</u>
1. Administration (Centralized Overhead):	
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
<u>Total of 1</u>	\$ _____
2. Field Personnel (Salaries, wages, and expenses):	
_____	\$ _____
_____	\$ _____
_____	\$ _____
<u>Total of 2</u>	\$ _____
3. Improvements, tools, equipment, and supplies:	
_____	\$ _____
_____	\$ _____
_____	\$ _____
<u>Total of 3</u>	\$ _____
4. All other expenditures:	
_____	\$ _____
_____	\$ _____
<u>Total of 4</u>	\$ _____
5. Total Expenditures (1 through 4) (Same as Item 1(e) of Statement No. 1	\$ _____

INSTRUCTIONS FOR PREPARATION OF STATEMENT NO. 3

The instructions for preparation of Table 1 of the Annual Accomplishment Report, as contained elsewhere in the Appendix, are generally applicable to reporting of planned accomplishments here.

Fiscal Year 19\_\_\_\_  
(July 1 thru June 30)

\_\_\_\_\_  
State

STATEMENT NO. 3

PLANNED FORESTATION ACCOMPLISHMENTS THIS YEAR ON OTHER THAN FEDERAL LANDS  
UNDER TITLE IV OF THE AGRICULTURAL ACT OF 1956, FOR ALL APPROVED PROJECT AREAS

<u>Type of Accomplishment</u>	<u>Unit of Work</u>	<u>Total - All Projects</u>
1. Area to be forested - by methods:		
(a) Planted with trees-----	Acre	_____
(b) Seeded artificially-----	Acre	_____
(c) Site treatment for natural regeneration-----	Acre	_____
(d) Total (a) thru (c)-----	Acre	_____
2. Area to be forested - by type of land ownership:		
(a) Cooperating State Agency-----	Acre	_____
(b) Other State agencies-----	Acre	_____
(c) Other non-Federal public-----	Acre	_____
(d) Private - persons, clubs, asso- ciations, and private schools----	Acre	_____
(e) Private - Forest industry-----	Acre	_____
(f) Private - Other industry-----	Acre	_____
(g) Total((a) thru (f))-----	Acre	_____
3. Total trees to be planted-----	M	_____
4. Clean seed to be field seeded-----	Pound	_____
5. Estimated number of man-months to be worked by Cooperating State Agency on technical forestry guidance and assistance to landowners, other than State and Federal, for the Title IV Program:		
(a) Forestry Technicians-----		_____
(b) Other Personnel-----		_____





## REIMBURSEMENT VOUCHER FORM

Claims for reimbursement will be submitted to the Regional Forester by the Cooperating State Agency in accordance with the requirements presented under part A of topic "Federal-State Financial Participation" and under parts 7 and 14 of topic "Fiscal Management" of Administrative Procedure for the Title IV Program.

Form No. FS-474 and copies (a) through (d) will be used. Preparation will be similar to that used for the C-M 4 Program, as is shown in the Appendix of Administrative Procedures for Cooperative Distribution of Planting Stock. The following changes will be inserted on Form No. FS-474 and copies (a) through (d), when used for the Title IV Program:

1. Delete description of C-M 4 Program in fourth and fifth lines and substitute "Forestation Assistance to States under Provisions of Section 401, Title IV, Agricultural Act of 1956 (16 U.S.C. 568e).
2. Part II - righthand column heading should be changed to read "Title IV Program" instead of "C-M 4 Program."
3. Part VI - Supplement title to read "Total Expenditure To Date for Title IV Program."



\_\_\_\_\_  
(State)

\_\_\_\_\_  
(Fiscal Year)

(July 1, 19\_\_\_\_, through June 30, 19\_\_\_\_)

ANNUAL ACCOMPLISHMENT REPORT  
FOR  
FORESTATION PROGRAM

(Section 401, Title IV, Agricultural Act of 1956)  
(84th Congress) (16 U.S.C. 568e)

Reported for State:

\_\_\_\_\_  
(Agency)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

Reviewed for Regional Forester:

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

INSTRUCTIONS FOR PREPARATION OF THE TITLE IV PROGRAM'S  
ANNUAL ACCOMPLISHMENT REPORT

GENERAL

This report should be prepared by the Cooperating State Agency administering the Title IV Forestation Program.

Make three copies. The original and one copy should be sent to the Regional Forester not later than September 15, and one copy retained for the State's files. The Regional Forester should send the original copy to the Chief's Office.

Table 1

Items 1 and 2:

Include all areas forested, all or in part, with Title IV Program funds (all cost-share sources). Include area forested with Title IV Program stock or seed, regardless of whether or not field planting, seeding or site preparation is accomplished by other programs. Such Title IV Program stock forestation will be reported if the Title IV Program stock is produced or procured all or partially with Title IV Program funds (all cost-share sources). For example: report forestation accomplished with C-M 4 stock contributed free to the Title IV Program and field planted with Title IV funds; do not report forestation accomplished with C-M 4 stock if it is planted under ACP or other non-Title IV Programs. Include replanting, reseeding, or repeat seed bed preparation in the same manner as initial forestation.

Items 3 and 4:

Include all trees and seed reported as field planted and seeded in Items 1 and 2, regardless of whether such stock and seed was or was not produced or procured with Title IV Program funds (all cost-share sources).



Fiscal Year 19  
(July 1 thru June 30)

State

TABLE 1

ANNUAL TITLE IV PROGRAM ACCOMPLISHMENTS ON OTHER THAN FEDERAL LAND

Type of Accomplishment	:Unit:	Approved Project Areas - By Name					
	: of :	Name	: Name	: Name	: Name	: Name	Total
	:Work:						
1. Area forested - by methods:							
(a) Planted with trees	Acre						
(b) Seeded artificially	Acre						
(c) Site treatment for natural regeneration	Acre						
(d) Total ((a) thru (c))	Acre						
2. Area forested - by type of land ownership:							
(a) Cooperating State Agency	Acre						
(b) Other State agencies	Acre						
(c) Other non-Federal public	Acre						
(d) Private--persons, clubs, associations, and private schools	Acre						
(e) Private--Forest industry	Acre						
(f) Private--Other industry	Acre						
(g) Total ((a) thru (f))	Acre						
3. Total trees planted	M						
4. Clean seed field seeded	Lbs.						
5. Estimated number of man-months worked by Cooperating State Agency on technical forestry assistance for the Title IV Program:							
	(a) Forestry Technicians						
	(b) Other Personnel						

POINTS SUGGESTED FOR DISCUSSION IN  
NARRATIVE REPORT FOR ANNUAL ACCOMPLISHMENTS  
OF THE TITLE IV PROGRAM

1. Major developments affecting Title IV forestation during the fiscal year:
  - (a) Ability to meet demands - stock, seed, services, etc.
  - (b) New and expanded nurseries.
  - (c) New legislation and appropriations.
  - (d) Advances in techniques of nursery production and forestation.
2. Relationship with and project area forestation accomplishment by other programs and organizations in approved project area.
3. Associated program field work on fencing, rodent control, access roads, etc.
4. Site preparation carried over for planting and artificial seeding next year.
5. Costs in relation to reported accomplishments.
6. Anticipated future program progress.
7. Forestation studies conducted. Research needs.
8. Inspection of Program work by State.
9. Important survival problems.
10. Any other points which should be discussed here.
11. Recommendations.

(July 1, 19\_\_\_\_ through June 30, 19\_\_\_\_)

Name of Federal Agency \_\_\_\_\_

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